

1895, and 1896, are hereby authorized, and empowered to collect arrears of taxes for each of the years aforesaid under such rules and regulations as are now or hereafter may be provided, by law for the collection of taxes.

Who relieved  
from payment of  
arrears.

SEC. 2. That no person shall be compelled to pay any tax under the provisions of this act who will make affidavit before any officer authorized to administer oaths, that the tax attempted to be collected has been paid, nor shall any executor or administrator or guardian be compelled to pay any taxes under the provisions of this act.

Officers and sure-  
ties not released.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen from the liability imposed by law to pay the state, county and other taxes at the time and place required by law.

When power to  
terminate.

SEC. 4. That the authority herein given shall cease and determine on the first day of January one thousand eight hundred and ninety-eight (1898). *Provided*, That no sheriff or tax collector shall collect or receive any cost under this act.

Proviso.

To what counties  
applicable.

SEC. 5. That this act shall only apply to Rutherford, Orange, Ashe, Davie, Henderson, Dare, Gaston, Yadkin, Madison, Lincoln, Polk, Wilkes and Montgomery counties.

SEC. 6. That this act shall be in force from and after its ratification.

In the General Assembly read three times and ratified, this 19th day of February, 1897.

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## CHAPTER 101.

**An act to authorize the treasurer of Washington county to pay school claim.**

*The General Assembly of North Carolina do enact:*

Authority to pay  
Mrs. L. C. Spruill  
\$40.

SECTION 1. That the Treasurer of Washington county is hereby authorized to pay to Mrs. Loula C. Spruill, the sum of Forty Dollars (\$40.00) due her as teacher in School District No. 18, for the white race, for the year Eighteen hundred and ninety-six, out of any money now due, or which may hereafter become due said District.

SEC. 2. That this act shall be in force from and after its ratification.

In the General Assembly read three times and ratified, this 19th day of February, 1897.